



The State has begun its anticipated ERAF repayments to the District, and book closing has confirmed the District's property tax revenues were up 9.6% in 2003-04. These positive developments, coupled with an anticipated 6% growth in property tax revenues in 2004-05, will provide sufficient revenue to recommend a 6% decrease in the special tax levy while maintaining emergency service levels and implementing some modest enhancements. If approved, this will be the second consecutive year a reduction in the special tax has been authorized by your Board. Last year, a 5.7% reduction, equating to \$3 per single family home, was implemented.

#### Independent Citizens' Oversight Committee

The Independent Citizens' Oversight Committee (ICOC) met on August 18, 2004, and made the legally required annual finding that the District is using the special tax funds only for emergency services. In addition, the ICOC unanimously supported the recommended reduction in the special tax rate.

#### **FISCAL IMPACT/FINANCING**

The District's adopted 2004-05 Budget reflects an anticipated increase in the special tax of 2%. However, a reduction in the Special Tax levy as detailed above is now recommended.

#### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

California Health and Safety Code Section 13911 and California Government Code Section 50075 et seq. authorize the levying of the special tax. Your Board's approval of the attached resolution will levy the special tax at a rate of \$46.93 per single family home, with rates that vary for other property use types as specified in the resolution.

County Counsel has approved the resolution as to form.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Levying the special tax rate at \$46.93 per single family home, with rates that vary for other property use types as specified in the resolution, will maintain essential funding to continue providing fire protection and emergency medical services to the residents of Los Angeles County protected by the District, while maintaining the financial stability of the District.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "P. Michael Freeman", with a long horizontal flourish extending to the right.

P. MICHAEL FREEMAN

PMF:ip

Attachment

c: Chief Administrative Officer  
County Counsel  
Auditor-Controller  
Executive Officer, Board of Supervisors

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF**  
**LOS ANGELES ACTING AS THE GOVERNING BODY OF THE**  
**CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**  
**FIXING THE SPECIAL TAX RATE FOR THE**  
**CONSOLIDATED FIRE PROTECTION DISTRICT**  
**AND LEVYING THE SPECIAL TAX UPON THE**  
**TAXABLE PROPERTY OF THE COUNTY OF LOS ANGELES FOR THE**  
**FISCAL YEAR 2004-2005**

WHEREAS, on June 3, 1997, the voters within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County of Los Angeles (the "County"), approved a special tax for fire protection and paramedic services (the "special tax"); and

WHEREAS, certain special tax rates were approved, based upon property use type and size of improvements, to be annually increased by a maximum of the lesser of (i) 2 percent or (ii) the California Consumer Price Index, which maximum special tax

rates are herein specified in Exhibit 1 attached to this Resolution, hereinafter referred to as "maximum rates"; and

WHEREAS, the Board of Supervisors may annually levy an amount up to the maximum rates for the special tax as approved by the voters; and

WHEREAS, the Board of Supervisors desires to levy the special tax at rates less than the maximum rates allowed, as specified and fixed in Exhibit 2 attached to this Resolution.

The foregoing resolution was on the \_\_\_\_\_ day of September, 2004, adopted by the Board of Supervisors of the County of Los Angeles and *ex-officio* the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

VIOLET VARONA-LUKENS, Executive Officer-  
Clerk of the Board of Supervisors of the County  
of Los Angeles

By \_\_\_\_\_  
Deputy



## EXHIBIT 1

## SUMMARY OF MAXIMUM RATES FOR PROPOSITION E

VOTER-APPROVED SPECIAL TAX FOR THE  
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY

LAND USE	MAXIMUM RATES* (1.87% INCREASE)	
	2003-2004	2004-2005
Single Family Residential	\$53.99	\$55.00
Mobile Home in Park	26.99	27.49
Multiple Family Residential	68.19	69.47
+ Square Footage Rate (over 1,555 sq. ft.)	0.0069	0.0070
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)	0.0066	0.0067
Non-Residential	65.34	66.56
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0440	0.0448
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0422	0.0430
High Rise	79.55	81.04
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0537	0.0547
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0513	0.0523
Special Use	99.43	101.29
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0670	0.0683
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0641	0.0653
Vacant-2 acres or less	13.49	13.74
Vacant-2+ acres to 10 acres	17.82	18.15
Vacant-10+ acres to 50 acres	35.62	36.29
Vacant-50+ acres	53.99	55.00

\*Maximum rates may not necessarily be the actual rates imposed by the Los Angeles County Board of Supervisors.

\*\*Capped at 100,000 square feet.

See Appendix A to the Amended and Restated Resolution of the Board of Supervisors March 4, 1997 for a full explanation of land use categories and the application of the special tax rates.

**PROPOSITION E — VOTER-APPROVED SPECIAL TAX FOR THE  
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**

**Special Tax Rates for Fiscal Year 2004-2005**

<b>Land Use</b>	<b>Special Tax Rate</b>	<b>Special Tax Rate w/Sprinkler Credit</b>
Single Family Residential	\$46.93	NOT APPLICABLE
Mobile Home in Park	\$23.46	NOT APPLICABLE
Multiple Family Residential	\$59.28 + \$.0060 per sq. ft. over 1,555 sq. ft.	\$59.28 + \$.0057 per sq. ft. over 1,555 sq. ft.
Non-Residential	\$56.80 + \$.0383 per sq. ft. over 1,555 sq. ft.*	\$56.80 + \$.0368 per sq. ft. over 1,555 sq. ft.*
High Rise	\$69.16 + \$.0466 per sq. ft. over 1,555 sq. ft.*	\$69.16 + \$.0446 per sq. ft. over 1,555 sq. ft.*
Special Use	\$86.43 + \$.0583 per sq. ft. over 1,555 sq. ft.*	\$86.43 + \$.0556 per sq. ft. over 1,555 sq. ft.*
Vacant Land - 2 acres or less	\$11.73	NOT APPLICABLE
Vacant Land - more than 2 acres and less than or equal to 10 acres	\$15.49	NOT APPLICABLE
Vacant Land - more than 10 acres and less than or equal to 50 acres	\$30.96	NOT APPLICABLE
Vacant Land - more than 50 acres	\$46.93	NOT APPLICABLE

\*Capped at 100,000 square feet per parcel.



